

CAUTION: The following advice may be based on a rule that has been revised since the opinion was first issued. Consequently, the analysis reflected in the opinion may be outdated.

40 IAC 4-2-6(C)

A DOR employee in the Sales Tax Division was offered a \$125 honorarium to speak on sales tax as it applied to veterinarians and not-for-profit veterinary hospitals. SEC found it would be inappropriate for an employee of the DOR's Sales Tax Division to accept an honorarium to speak on sales tax.

No. 4 Honoraria

FACT SITUATION

An employee of the Sales Tax Division of the Department of Revenue was asked to make a speech on sales tax as it applied to veterinarians and not-for-profit veterinary hospitals. An honorarium in the amount of \$125 was offered to the employee.

QUESTION

Is it permissible for an employee of the sales tax division of the Department of Revenue to accept an honorarium for a speech on sales tax.

OPINION

The opinion of the Commission was that it would be most improper and unethical for an employee of the sales tax division of the Department of Revenue to accept the honorarium offered for the speech on sales tax.

The relevant rule, 40 IAC 4-2-6(C), provides, "If an honorarium is offered to an employee as payment for a speech or article whose content is derived from that employee's state job, the honorarium is considered as payment for the performance of state duties and is not to be accepted. If an honorarium is offered to the state employee as payment for a speech or article whose content is based solely upon the employee's personal knowledge or expertise, the employee may accept it."

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